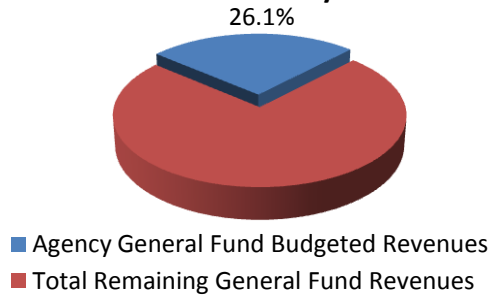
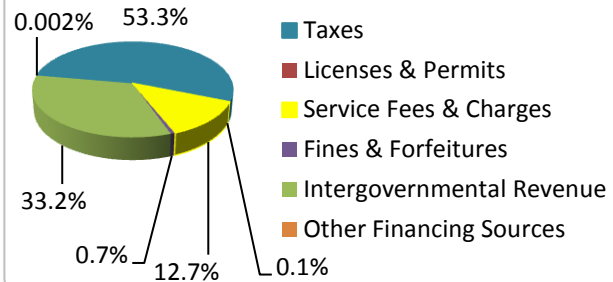


General Fund Analysis

Share of Total County Revenue

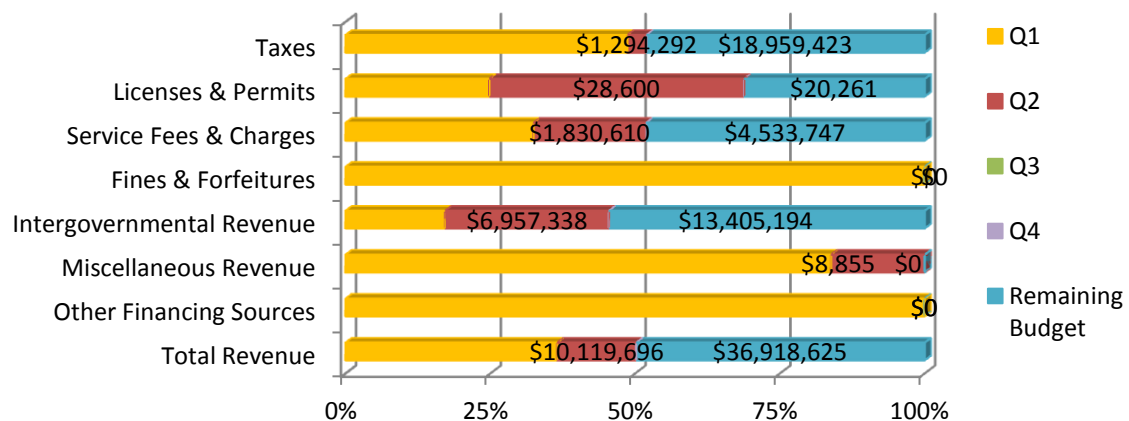


Agency Budgeted Revenues By Source



- The General Fund revenue for the Auditor's Office is estimated to be **\$74,055,787** for 2013, which is **26.2%** of the total budgeted revenue for the General Fund.
- The main sources of General Fund revenue for the Auditor's Office are: Real Estate Taxes (including State Reimbursements); the Local Government Fund allocation; Casino Tax Revenue; Assessment Fees and Conveyance Fees (mandatory and permissive).

General Fund - Revenue



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$26,810,694	\$10,300,940	\$25,122,196	\$6,919,075	\$37,111,634	\$69,152,905
Current Year Actuals	\$27,106,380	\$10,119,696			\$37,226,076	\$74,055,787

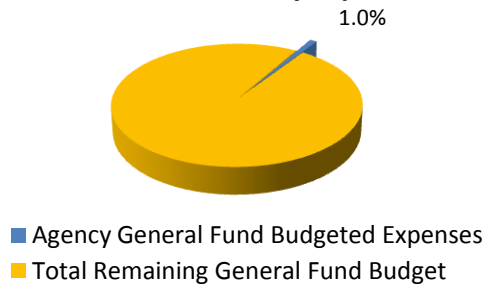
* Current year total represents revised budget.

- Second quarter revenues of **\$10,119,696** represent **13.7%** of the budgeted amount for the year. YTD revenues of **\$37,226,076** represent **50.3%** of the budgeted amount for the year.
- During the 1st quarter, 52.2% of Real Estate Taxes have been collected when compared to the revised budget of \$35,014,992. \$18,260,591 was collected during the 1st half of 2013, as compared to \$18,140,184 for the same period in 2012, a 0.6% increase.

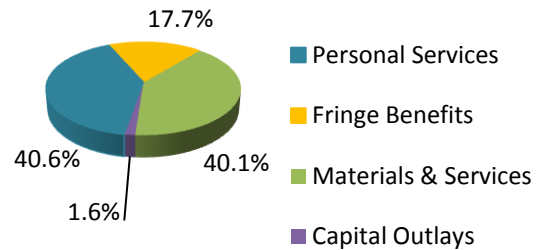
- Service Fees and Charges include Conveyance fees, Real Estate assessment fees and several other revenue sources, of which 28.9% of the budgeted amount was collected during the 2nd quarter. Real Estate conveyance fees collected were \$1,314,318 during the 2nd quarter, which was an increase of 16.7% from the \$1,126,682 collected in the prior year.
- Fines and Forfeitures include penalties assessed for failure to register owner occupied rental properties. Currently, \$541,543 in penalties has been collected; however, property owners have the right to appeal and have the fee reversed. For 2012, a total of \$518,077 in penalties was collected.
- Intergovernmental revenue consists of several State revenues and the local government fund allocation. This category has collected \$6,957,338 during the 2nd quarter or 39.4% of the 2013 budget. Revenue collected within this category for 2nd quarter periods in prior fiscal years was \$7,469,136 in 2012 and \$9,325,401 in 2011.

General Fund Analysis

Share of Total County Expenses

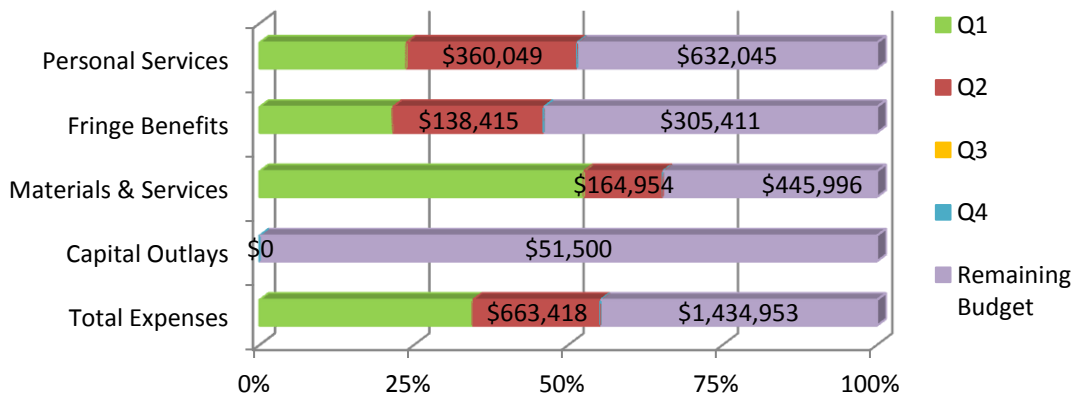


Agency Budgeted Expenses By Type



- The General Fund expenditures for the Auditor's Office are estimated to be **\$3,206,050** for 2013, which is **1.0%** of the total budgeted expenditures for the General Fund.

General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$1,120,092	\$575,321	\$759,378	\$570,291	\$1,695,413	\$3,025,082
Current Year Actuals	\$1,107,680	\$663,418			\$1,771,098	\$3,206,050

* Current year total represents revised budget.

- Second quarter expenditures of **\$663,418** represent **20.7%** of the budgeted amount for the year. YTD expenditures of **\$1,771,098** represent **55.2%** of the budgeted amount for the year.
- The Auditor's Office expended \$164,954 from the Materials and Services budget category during the 2nd quarter, which represents 12.8% of the 2013 budgeted amount. The decline in spending from the prior quarter is attributed to one-time expenditures for software licensure (\$243,811) as well as the fees from the first half real estate tax collection (\$372,652) that were incurred during the 1st quarter.

General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$300,430	\$309,770	103.1%
2nd Quarter	\$350,502	\$360,049	102.7%
3rd Quarter	\$300,430		
4th Quarter	\$350,502		
Total	\$1,301,863	\$669,819	51.5%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget. Based on current spending in personal services and fringe benefits, additional appropriations for personal services and fringe benefits will be needed to accommodate total payroll spending in the current fiscal year. The overall variance is attributed to a lower than anticipated vacancy rate for the agency in the first half of the year.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized a General Fund transfer of appropriations from the Commissioners' Reserves in the amount of \$1,219,297 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount transferred to Personal Services and Fringe Benefits for the Auditor's Office was \$22,244.
- Estimated revenues from real estate conveyance fees were increased on April 25th by \$732,111 in relation to the adoption of the March 2013 tax certificate.

Pending

- There are no requests currently pending that may impact the budget.

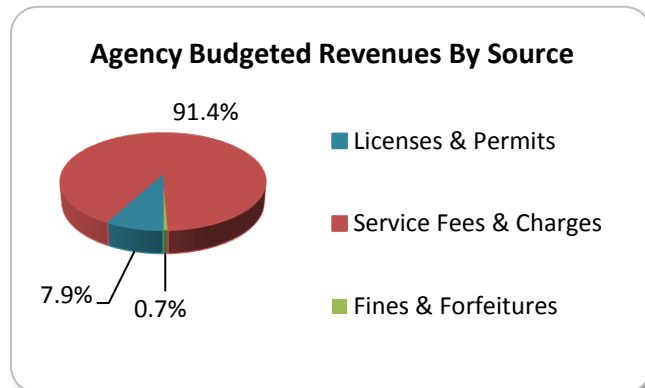
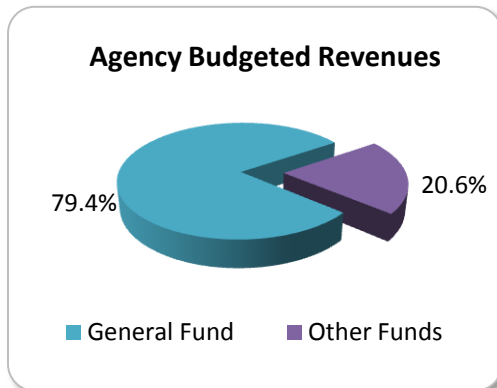
Not Recommended

- There have been no requests for budget adjustments not approved to date.

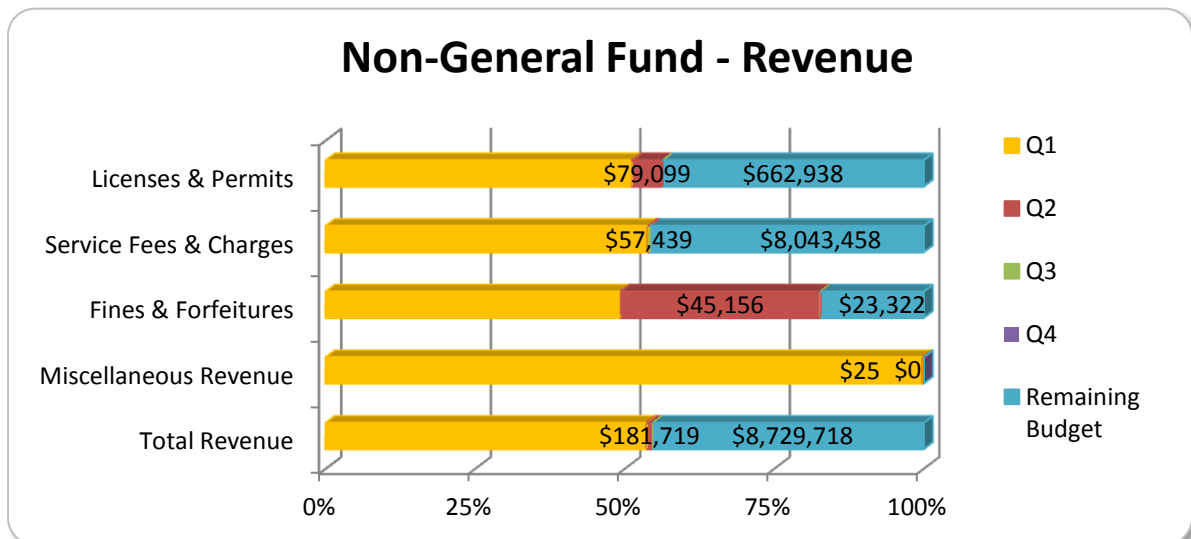
Additional Budget Analysis and Budget Recommendations

- Based upon this analysis there are no recommendations for budget savings or organizational performance improvements at this time.

Non-General Fund Analysis



- The non-general fund revenue for the Auditor's Office is estimated to be **\$19,219,500** for 2013, which is **20.6%** of the total budgeted revenue (**\$93,275,287**) for the Auditor's Office.
- The main sources of non-general fund revenue for the Auditor's Office are: assessment fees and dog licenses.



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$10,070,350	(\$6,834,928)	\$8,196,031	\$499,236	\$3,235,422	\$11,930,689
Current Year Actuals	\$10,327,689	\$181,719			\$10,509,408	\$19,219,500

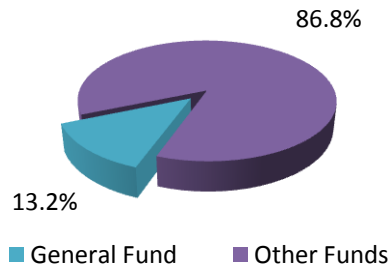
* Current year total represents revised budget.

- Second quarter revenues of **\$181,719** represent **1.0%** of the budgeted amount for the year. YTD revenues of **\$10,509,408** represent **54.7%** of the budgeted amount for the year.
- The negative revenue from the 2nd quarter of 2012 is attributed to the distribution of a surplus from the Real Estate Assessment Fund in April 2012 in the amount of \$7,000,000 to local jurisdictions within Franklin County by the Auditor's Office.

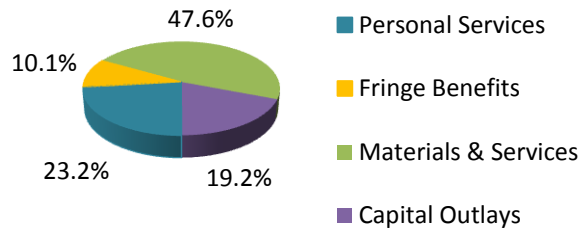
- Licenses and Permits include dog licenses, of which \$1,001,473 or 60.0% of budget (\$1,698,000) has been collected to date. Dog licenses are sold throughout the year, but renewals primarily occur between December and February of each year. \$1,003,009 in dog licensing fees was collected through the 2nd quarter of 2012.
- Service Fees and Charges include assessments for real estate, of which \$9,431,932 or 53.7% of the budget (\$17,565,500) was collected through the end of the 2nd quarter. Assessment fees are based on a percent of the total amount of fees collected. Current year collections are \$248,318 or 2.7% higher than the \$9,183,614 in fees collected through the same period in 2012. Revenue for this category is generally received during the 1st and 3rd quarters of each fiscal year.

Non-General Fund Analysis

Agency Budgeted Expenses

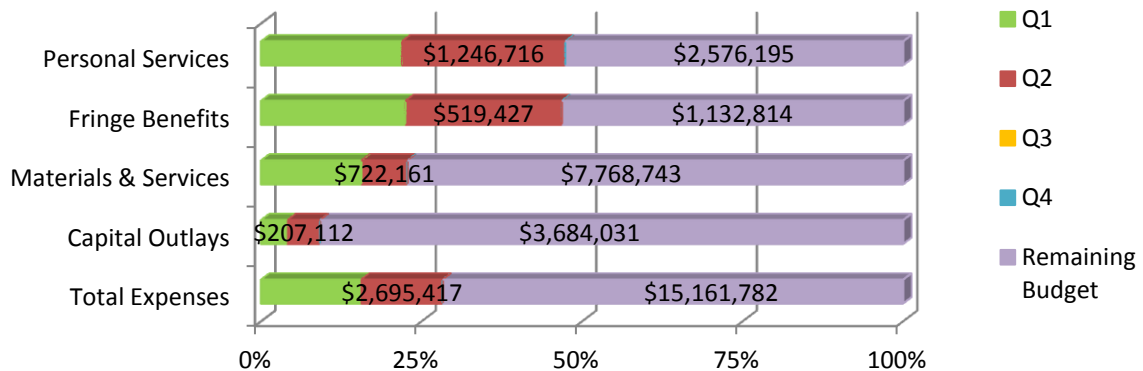


Agency Budgeted Expenses By Type



- The non-general fund expenditure budget for the Auditor's Office is estimated to be **\$21,152,261** for 2013, which is **86.8%** of the total budgeted expenditures (\$24,358,311) for the Auditor's Office.

Non-General Fund - Expenses



	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter	YTD	Total*
Prior Year Actuals	\$4,966,819	\$3,446,328	\$2,296,594	\$4,080,351	\$8,413,147	\$14,790,092
Current Year Actuals	\$3,295,062	\$2,695,417			\$5,990,479	\$21,152,261

* Current year total represents revised budget.

- Second quarter expenditures of **\$2,695,417** represent **12.7%** of the budgeted amount for the year. YTD expenditures of **\$5,990,479** represent **28.3%** of the budgeted amount for the year.
- Materials and Services expenditures for the 2nd quarter primarily are attributed to appraisal services for new construction (\$424,486) and purchased professional services (\$72,712). The decline in year-over-year spending is attributed to reappraisal services for existing properties that were required in 2012 but will not be needed in 2013.

Non-General Fund Analysis

Personal Services

<u>Quarter</u>	<u>Agency Budget</u>	<u>Actual Expenditures</u>	<u>% of Budget Expended</u>
1st Quarter	\$1,130,127	\$1,074,308	95.1%
2nd Quarter	\$1,318,482	\$1,246,716	94.6%
3rd Quarter	\$1,130,127		
4th Quarter	\$1,318,482		
Total	\$4,897,219	\$2,321,024	47.4%

- There were 13 pay periods through the end of the 2nd quarter, which would equate to 50.0% of budget. The overall variance is attributed to vacant positions for the agency in the 2nd quarter attributed to the Board of Revision Mediation program.

Budget Corrective Items

Approved

- Resolution No. 0031-13 authorized non-general fund supplemental appropriations in the amount of \$727,419 to various County offices for a 1.5% salary and wage increase for non-bargaining employees. The total amount of supplemental appropriations in Personal Services and Fringe Benefits for the Auditor's Office in the Real Estate Assessment Fund was \$81,770.
- Resolution No. 0196-13 authorized non-general fund supplemental appropriations for the Real Estate Assessment Fund in the amount of \$695,185 for the creation of the Board of Revision Mediation Program.

Pending

- There are no requests currently pending that may impact the budget.

Not Recommended

- There have been no requests for budget adjustments not approved to date.

Additional Budget Analysis and Budget Recommendations

- Based on this analysis there are no recommendations for budget savings or organizational performance improvements at this time.